

**United States Bankruptcy Court  
Eastern District of Michigan, Southern Division**

IN RE:

Case No. \_\_\_\_\_

**Paramount Limited, LLC**Chapter **11**

Debtor(s)

**LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS**

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

(1) Name of creditor and complete mailing address including zip code	(2) Name, telephone number and complete mailing address, including zip code, of employee, agent or department of creditor familiar with claim who may be contacted	(3) Nature of claim (trade debt, bank loan, government contract, etc.)	(4) Indicate if claim is contingent, unliquidated, disputed or subject to setoff	(5) Amount of claim (if secured also state value of security)
<b>The Police &amp; Fire Retirement System Of The City Of Detroit C/O Marie Racine 1001 Woodward Ave., Ste. 1100 Detroit, MI 48226</b>	<b>Marie Racine (313) 961-8930</b>	<b>Trade debt</b>	<b>Disputed</b>	<b>13,220,000.00</b> <b>Collateral:</b> <b>0.00</b> <b>Unsecured:</b> <b>13,220,000.00</b>

**DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, [the president *or* other officer *or* an authorized agent of the corporation][*or* a member *or* an authorized agent of the partnership] named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date: **July 21, 2011**Signature: **/s/ Abner McWhorter**

**Abner McWhorter, Managing Member**

(Print Name and Title)